

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF IOWA**

	)	
In re:	)	Chapter 11
	)	
MERCY HOSPITAL, IOWA CITY, IOWA, <i>et al.</i> ,	)	Case No. 23-00623 (TJC)
	)	
Debtors.	)	Jointly Administered
	)	
	)	Obj. Deadline: 5/20/24 at 4:00 p.m. (CT)
	)	

**SUMMARY OF EIGHTH MONTHLY FEE APPLICATION OF  
MCDERMOTT WILL & EMERY LLP, COUNSEL TO THE DEBTORS AND  
DEBTORS-IN-POSSESSION, FOR ALLOWANCE OF COMPENSATION  
AND REIMBURSEMENT OF EXPENSES**

Name of Applicant:	<b>McDERMOTT WILL &amp; EMERY LLP</b>
Authorized to provide professional services to:	<b>Debtors and Debtors-in-Possession</b>
Date of retention:	<b>September 14, 2023, effective as of August 7, 2023</b>
Period for which compensation and reimbursement is sought:	<b>March 1, 2024 through March 31, 2024</b>
Amount of compensation sought as actual, reasonable and necessary:	<b>\$380,938.80 (80% of \$476,173.50)<sup>1</sup></b>
Amount of expense reimbursement sought as actual, reasonable and necessary:	<b>\$3,703.82</b>
This is a:	<b>Eighth Monthly Application</b>

<sup>1</sup> This amount does not reflect \$19,361.60, including \$14,609.00 in incurred fees and \$4,752.60 in incurred expenses, that McDermott has voluntarily written off with respect to the Application Period (as defined herein).

**Prior Applications:**

<b>Application</b>	<b>Date Filed</b>	<b>Period Covered</b>	<b>Requested Fees/Expenses</b>	<b>Approved Fees/Expenses</b>
<b>First Monthly [D.I. 348]</b>	10/9/23	8/7/23 – 8/31/23	\$738,318.00 / \$4,741.38	<i>Pending</i>
<b>Second Monthly [D.I. 502]</b>	11/10/23	9/1/23 – 9/30/23	\$649,102.80 / \$3,346.20	<i>Pending</i>
<b>Third Monthly [D.I. 532]</b>	11/27/23	10/1/23 – 10/31/23	\$450,968.00 / \$5,638.37	<i>Pending</i>
<b>Fourth Monthly [D.I. 574]</b>	12/15/23	11/1/23 – 11/31/23	\$289,259.20 / \$4,988.95	<i>Pending</i>
<b>Fifth Monthly [D.I. 817]</b>	3/8/24	12/1/23 – 12/31/23	\$212,868.40 / \$266,085.50	<i>Pending</i>
<b>Sixth Monthly [D.I. 819]</b>	3/8/24	1/1/24 – 1/31/24	\$552,393.60 / \$2,999.00	<i>Pending</i>
<b>Seventh Monthly [D.I. 948]</b>	4/10/24	2/1/24 – 2/29/24	\$262,797.20 / \$1,452.41	<i>Pending</i>

**MERCY HOSPITAL IOWA CITY, IOWA, ET AL.  
COUNSEL TO DEBTORS AND DEBTORS-IN-POSSESSION  
SUMMARY OF BILLING BY PROFESSIONAL FOR APPLICATION PERIOD**

<b>Name of Professional Person</b>	<b>Date of Bar Admission</b>	<b>Position with the Applicant and Practice Area</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Felicia Gerber Perlman	1992	Partner; Corporate Advisory	\$1,850	63.6	\$117,660.00
James W. Kapp	1994	Partner; Corporate Advisory	\$1,450	95.8	\$138,910.00
Jeffrey M. Holdvogt	2003	Partner; Employee Benefits and Executive Compensation	\$1,450	10.4	\$15,080.00
Daniel M. Simon	2008	Partner; Corporate Advisory	\$1,450	59.9	\$86,855.00
Nathan M. Bull	2006	Partner; Trial	\$1,410	4.3	\$6,063.00
Jay E. Greathouse	2012	Partner; Healthcare	\$1,300	4.7	\$6,110.00
DC Wolf	2014	Associate; Corporate Advisory	\$1,250	2.0	\$2,500.00
Emily C. Keil	2018	Associate; Corporate Advisory	\$1,105	78.4	\$86,632.00
Dexter Golinghorst	2021	Associate; Healthcare	\$945	7.3	\$6,898.50
Jane J. Kim	2021	Associate; Trial	\$945	1.5	\$1,417.50
Haley M. Dow	2023	Associate; Employee Benefits and Executive Compensation	\$725	7.8	\$5,655.00
Rebecca Trickey	2022	Associate; Corporate Advisory	\$725	3.3	\$2,392.50
<b>TOTALS</b>				<b>339.0</b>	<b>\$476,173.50</b>

**MERCY HOSPITAL IOWA CITY, IOWA, ET AL.  
COUNSEL TO DEBTORS AND DEBTORS-IN-POSSESSION  
COMPENSATION BY PROJECT CATEGORY FOR APPLICATION PERIOD**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
Case Administration	0.7	\$773.50
Asset Disposition	117.2	\$162,035.50
Court Hearings	23.6	\$35,478.00
Fee/Employment Applications	2.3	\$2,541.50
Non-Working Travel <sup>1</sup>	7.5	\$13,275.00
Employee Benefits/Pensions	19.5	\$21,875.50
Financing/Cash Collections	4.1	\$4,530.50
Insurance	0.2	\$221.00
Plan and Disclosure Statement	156.1	\$225,462.50
Litigation	7.8	\$9,980.50
<b>TOTALS</b>	<b>339.0</b>	<b>\$476,173.50</b>

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<sup>1</sup> The hours billed to Non-Working Travel were reduced by fifty percent (50%), as reflected in the time detail attached hereto as **Exhibit A**.

**MERCY HOSPITAL IOWA CITY, IOWA, ET AL.  
COUNSEL TO DEBTORS AND DEBTORS-IN-POSSESSION  
EXPENSE SUMMARY FOR APPLICATION PERIOD**

<b>Expense Category<sup>1</sup></b>	<b>Service Provider (if applicable)</b>	<b>Total Expenses</b>
Travel Expenses	Various	\$3,042.74
Transcript	Everest Court Reporting LLC	\$661.08
<b>TOTAL</b>		<b>\$3,703.82</b>

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<sup>1</sup> McDermott voluntarily waived all Westlaw and LexisNexis charges, all computer data storage charges incurred as part of the discovery process during the Application Period for a total voluntary write-off of \$4,752.60.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF IOWA**

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In re:

MERCY HOSPITAL, IOWA CITY, IOWA, *et al.*,

Debtors.

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)  
) Chapter 11  
)  
) Case No. 23-00623 (TJC)  
)  
) Jointly Administered  
)  
) **Obj. Deadline: 5/20/24 at 4:00 p.m. (CT)**  
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**EIGHTH MONTHLY FEE APPLICATION OF MCDERMOTT WILL & EMERY LLP,  
COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION, FOR ALLOWANCE  
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

McDermott Will & Emery LLP (the “Applicant” or “McDermott”), counsel to Mercy Hospital, Iowa City, Iowa (“Mercy”) and certain of its affiliates and subsidiaries as debtors and debtors-in-possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby applies (the “Application”), pursuant to sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 224] (the “Interim Compensation Order”),<sup>1</sup> for allowance of compensation for services rendered and reimbursement of expenses for the period from March 1, 2024 through March 31, 2024 (the “Application Period”), and respectfully represents as follows:

**JURISDICTION AND VENUE**

1. The United States Bankruptcy Court for the Northern District of Iowa (the “Court”) has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Public*

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to such items in the Interim Compensation Order.

*Administrative Order* referring bankruptcy cases entered by the United States District Court for the Northern District of Iowa. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and the Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

2. The legal predicates for the relief requested herein are Bankruptcy Code sections 330 and 331 and Bankruptcy Rule 2016. McDermott confirms its consent to the entry of a final order by the Court in connection with the Application in the event that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

### **BACKGROUND**

#### **I. The Chapter 11 Cases**

3. On August 7, 2023 (the “Petition Date”), each of the Debtors commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”). The Chapter 11 Cases are being jointly administered for procedural purposes only.

4. The Debtors continue to operate their businesses and manage their properties as debtors and debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108.

5. On August 15, 2023, the Office of the United States Trustee for the Northern District of Iowa (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Committee”) in the Chapter 11 Cases [Docket No. 107]. On November 4, 2023, the U.S. Trustee appointed an official committee of pensioners (the “Pension Committee”) [Docket No. 458]. No trustee or examiner has been appointed in the Chapter 11 Cases.

6. Additional information regarding the Debtors and these Chapter 11 Cases, including the Debtors’ business operations, capital structure, financial condition, and the reasons for and objectives of these Chapter 11 Cases, is set forth in the *Declaration of Mark E. Toney in*

*Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 27] (the “First Day Declaration”).

## **II. The Retention of McDermott**

7. On August 23, 2023, the Debtors applied [Docket No. 148] (the “McDermott Retention Application”) to the Court for an order authorizing the Debtors to retain and employ McDermott as its counsel, effective as of August 7, 2023. On September 14, 2023, the Court entered an order [Docket No. 226] authorizing such retention.

## **III. The Interim Compensation Order**

8. On September 14, 2023, the Court entered the Interim Compensation Order, which sets the procedures for interim compensation and reimbursement of expenses in the Chapter 11 Cases. Specifically, the Interim Compensation Order provides that a Retained Professional may file and serve a Monthly Fee Application on or after the 15th day of each month following the month for which compensation is sought. Provided that there are no objections to the Monthly Fee Application filed within 14 days after service of the same, the Debtors are authorized to pay such Retained Professional eighty percent (80%) of the fees and one-hundred percent (100%) of the expenses requested in such Monthly Fee Application. If an objection is filed to the Monthly Fee Application and the parties reach a consensual resolution, the Debtors are authorized to pay eighty percent (80%) of the agreed-upon fees and one-hundred percent (100%) of the agreed-upon expenses.

## **RELIEF REQUESTED**

9. Pursuant to the Interim Compensation Order and Bankruptcy Code section 331, McDermott is seeking compensation in the amount of \$380,938.80, which is equal to eighty percent (80%) of the \$476,173.50 in fees for professional services rendered by McDermott during



the Application Period. This amount is derived solely from the applicable hourly billing rates of McDermott's personnel who rendered such services to the Debtors. In addition, McDermott is seeking reimbursement of expenses incurred during the Application Period in the amount of \$3,703.82.

**A. Compensation Requested**

10. Attached hereto as **Exhibit A** is a detailed itemization, by project category, of all services performed by McDermott with respect to the Chapter 11 Cases during the Application Period. This detailed itemization complies with the Interim Compensation Order and Bankruptcy Rule 2016 in that each time entry contains a separate time allotment, a description of the type of activity, and the subject matter of the activity, all time is billed in increments of one-tenth of an hour, time entries are presented chronologically in categories, and all meetings or hearings are individually identified.

11. The attorneys and paraprofessionals who rendered services related to each category are identified in **Exhibit A**, along with the number of hours for each individual and the total compensation sought for each category.

**B. Expense Reimbursement**

12. McDermott incurred out-of-pocket expenses during the Application Period in the amount of \$3,703.82. Attached hereto as **Exhibit B** are descriptions of the expenses actually incurred by McDermott in the performance of services rendered as counsel to the Debtors. The expenses are broken down into categories of charges, including travel expenses and cost of auction transcripts.<sup>2</sup>

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<sup>2</sup> As discussed herein, McDermott voluntarily waived all Westlaw and LexisNexis charges, all computer data storage charges incurred as part of the discovery process during the Application Period for a total voluntary write-off of \$4,752.60.

### **VALUATION OF SERVICES**

13. Attorneys and paraprofessionals of McDermott have expended a total of 339.0 hours in connection with this matter during the Application Period. The amount of time spent by each of the professionals providing services to the Debtors for the Application Period is set forth in **Exhibit A**. The reasonable value of the services rendered by McDermott for the Application Period as counsel for the Debtors in the Chapter 11 Cases is \$476,173.50.

### **BASIS FOR RELIEF REQUESTED AND APPLICABLE AUTHORITY**

14. Bankruptcy Code section 330(a) provides, in pertinent part, that:

[T]he court may award . . . ***reasonable compensation*** for actual, necessary services rendered by the . . . attorney and by any paraprofessional person . . . and . . . reimbursement for actual, necessary expenses. . . . In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including – (A) the time spent on such services; (B) the rates charged for such services; (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under [the Bankruptcy Code]; (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and (E) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a) (emphasis added). The Eighth Circuit Court of Appeals has stated:

“[Reasonable] [c]ompensation . . . presumably reflects (1) the novelty and complexity of the issues, (2) the special skill and experience of counsel, (3) the quality of representation, and (4) the results obtained.”

*P.A. Novelty v. Palans (In re Apex Oil Co.)*, 960 F.2d 728, 731–32 (8th Cir. 1992).

15. In reviewing this Application, the Court should be guided by the Eighth Circuit’s instruction to ascertain whether such services were rendered and billed in accordance with the established market for legal services in similar matters:

Section 330 “is meant to encourage high standards of professional legal practice in the bankruptcy courts. . . . Bankruptcy courts must consider whether the fee

awards are commensurate with fees for professional services in non-bankruptcy cases, thus providing sufficient economic incentive to practice in bankruptcy courts.”

*Mann v. McCombs (In re McCombs)*, 751 F.2d 286, 288 (8th Cir. 1984); *see also In re Continental Illinois Securities Litigation*, 962 F.2d 566, 568 (7th Cir. 1992) (“[I]t is not the function of judges in fee litigation to determine the equivalent of the medieval just price. It is so to determine what the lawyer would receive if he was selling his services in the market rather than being paid by court order.”).

16. In accordance with the factors enumerated in Bankruptcy Code section 330, McDermott submits that the amount requested is fair and reasonable given (a) the complexity of the Chapter 11 Cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. The fees charged by McDermott in these Chapter 11 Cases were billed in accordance with its existing billing rates and procedures set forth in the McDermott Retention Application, in effect during the Application Period. McDermott’s rates for the services rendered by its attorneys and paraprofessionals in these Chapter 11 Cases are the same rates that McDermott charges for services rendered in comparable non-bankruptcy matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases in a competitive national legal market.

17. McDermott reserves the right to correct, amend, or supplement this Application, including, without limitation, to seek payment in the event this Application is not approved in full.

#### **NO PRIOR REQUEST**

18. No prior request for the relief sought in the Application has been made to this or any other court.

**CONCLUSION**

WHEREFORE, McDermott respectfully requests that the Court enter an Order: (i) granting the Application and authorizing (a) allowance of compensation in the amount of \$380,938.80 (80% of \$476,173.50) for professional services rendered, and (b) reimbursement for actual and necessary costs in the amount of \$3,703.82; (ii) directing payment by the Debtors of the foregoing amounts; and (iii) granting such other further relief as the Court deems just and proper.

Dated: Cedar Rapids, Iowa  
May 6, 2024

**NYEMASTER GOODE, P.C.**

/s/ Roy Leaf

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- and -

**MCDERMOTT WILL & EMERY LLP**

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*Counsel for Debtors and Debtors-in-Possession*

**CERTIFICATE OF SERVICE**

The undersigned certifies, under penalty of perjury, that on this May 6, 2024, the foregoing document was electronically filed with the Clerk of Court using the Northern District of Iowa CM/ECF and the document was served electronically through the CM/ECF system to the parties of the Chapter 11 Cases.

/s/ Roy Leaf

**EXHIBIT A**

**Time Detail**



Invoice: 3884311  
Client: 104125

04/19/2024

Mercy Hospital, Iowa City, Iowa  
500 East Market Street  
Iowa City, IA 52245

For Services Rendered in Connection with:

Matter: 0013 Chapter 11 Bankruptcy

Task	Date	Name	Hours	Description
B110	03/11/24	E. Keil	0.70	Conference with R. Leaf re administrative tasks, status update (.7).
B130	03/02/24	J. Kapp	3.50	Review motion of ICASC for relief from automatic stay (.7); prepare outline of issues/responses re same (.9); review various case law cited in motion re same (1.9).
B130	03/04/24	J. Kapp	2.60	Review correspondence from M. Gustafson and D. Simon re JCSI response to D. Simon letter re ICASC (.1); correspond with D. Simon and J. Greathouse re response to ICASC stay motion (.2); review various case law and precedent cited in ICASC stay motion (2.3).
B130	03/04/24	D. Golinghorst	0.20	Attention to post-closing diligence matters (.2).
B130	03/04/24	E. Keil	0.40	Review motion for relief from stay (.3); correspondence with J. Kapp re same (.1).
B130	03/05/24	D. Golinghorst	2.50	Review and analyze draft amendments re ICASC governance and credialing matters (.7); review and analyze ICASC operating agreement requirements re same (1.8).
B130	03/05/24	J. Greathouse	0.50	Teleconference with D. Simon and J. Kapp re stay motion for ICASC interests (.5).
B130	03/05/24	D. Simon	0.90	Attend strategy conference with J. Kapp and J. Greathouse re stay motion (.5); conferences with client re ASC issues (.4).
B130	03/05/24	J. Kapp	4.10	Conference with D. Simon and J. Greathouse re response to ICASC stay motion and follow-up re same (.8); various correspondence with M. Preusker and N. Coco re same (.3); multiple correspondence from D. Simon, M. Toney, R. Bayman, D. Orman and others re SCA outreach (.4); review writing and consent in lieu of meeting of ICACS managers and



**McDermott  
Will & Emery**

Mercy Hospital, Iowa City, Iowa

Client: 104125  
Invoice: 3884311  
Invoice Date: 04/19/2024

Task	Date	Name	Hours	Description
				credentialing amendment re same (.1); multiple correspondence from M. Toney, D. Simon, D. Golinghurst and T. Clancy re same (.3); review D. Golinghurst analysis of same and review underlying documents re same (.9); review related precedent/materials re right of removal (1.2); correspondence from D. Bayman and D. Simon re UCC request re ICASC (.1).
B130	03/06/24	J. Kapp	3.80	Conference with N. Coco, D. Simon and M. Preusker re ICASC motion for relief from stay (.7); follow-up correspondence with D. Simon and J. Greathouse re same (.2); follow-up re issues arising from bondholder counsel call and review underlying agreement re same (.8); phone call with D. Simon, R. Bayman, J. Porter, M. Toney and D. Orman re response to ICASC operating agreement (.8); prepare correspondence to D. Simon and J. Greathouse re next steps arising from client call (.4); prepare outline of response re same (.9).
B130	03/06/24	J. Greathouse	0.60	Conference with D. Simon, J. Kapp re ICASC and SCA. (.6).
B130	03/06/24	D. Simon	1.30	Conferences with J. Kapp and N. Coco re ASC issues (3); conference with client and H2C re same (1.).
B130	03/07/24	J. Kapp	2.60	Correspond with D. Simon re next steps pertaining to ICASC stay motion (.2); review correspondence from D. Simon to M. Gustafson re same (.1); review correspondence from D. Golinghurst and J. Greathouse re operating agreement auto-removal mechanism and issues re same and review operating agreement re same (.6); attend to various issues re same (.5); review various research re ISASC operating agreement issues (1.2).
B130	03/07/24	D. Golinghurst	0.30	Draft analysis of rights of Mercy Hospital with respect to governance of ICASC joint venture (.3).
B130	03/08/24	J. Kapp	2.30	Correspondence with D. Simon and M. Gustafson re purchase price of Mercy's interests and stay motion issues (.2); correspond with D. Simon and E. Keil re response to ICASC stay motion (.3); confer with E. Keil re response to stay motion (.4); follow-up re





**McDermott  
Will & Emery**

Mercy Hospital, Iowa City, Iowa

Client: 104125  
Invoice: 3884311  
Invoice Date: 04/19/2024

Task	Date	Name	Hours	Description
				same and research re same (1.4).
B130	03/08/24	E. Keil	1.30	Conference with J. Kapp re reservation of rights (.5); draft same (.8).
B130	03/08/24	D. Golinghorst	0.10	Review and analyze correspondence re properties transferred in transaction (.1).
B130	03/11/24	D. Golinghorst	0.30	Review and analyze APA re financial record obligations (.3).
B130	03/11/24	J. Kapp	5.50	Review and respond to correspondence from N. Coco and D. Simon re ISASC valuation issues (.2); review and revise response to ICASC stay motion and attend to issues re same (5.3).
B130	03/11/24	E. Keil	3.60	Research re automatic stay and property of the estate (.5); draft reservation of rights and limited response re motion for relief from stay (3.1).
B130	03/12/24	J. Kapp	3.70	Review and revise modified response to ICASC stay motion and attend to issues re same (3.4); correspond with E. Keil re same (.2); correspond with D. Simon re same (.1).
B130	03/12/24	E. Keil	3.70	Revise limited response and reservation of rights re stay relief motion (3.7).
B130	03/13/24	J. Kapp	3.70	Correspondence with M. Preusker and D. Simon re ICASC and valuation issues (.3); review bankruptcy docket re same (.2); review and revise ICASC response and attend to various issues re same (3.2).
B130	03/13/24	D. Simon	1.00	Conference with H2C re sale process (.3); conference with Committee re same (.7).
B130	03/14/24	J. Kapp	5.30	Correspond with D. Simon re outstanding issues re ICASC response and follow-up re same (.6); correspond with E. Keil and D. Simon re documentation of objection deadline extension and attend to issues re same (.4); review correspondence to chambers re same (.3); correspond with M. Preusker re ICASC stay response (.2); review case law/research re additional issues raised by ICASC response, including arguments re existing stay violation (3.8).
B130	03/14/24	E. Keil	0.70	Revise reservation of rights re ICASC motion (.3); correspondence with R. Leaf, chambers re deadline to object to same (.2); conference with chambers re same (.2).



**McDermott  
Will & Emery**

Mercy Hospital, Iowa City, Iowa

Client: 104125  
Invoice: 3884311  
Invoice Date: 04/19/2024

Task	Date	Name	Hours	Description
B130	03/15/24	D. Golinghorst	0.20	Review APA requirements re HR records (.1); discuss same with C. Karambelas (.1).
B130	03/15/24	J. Kapp	5.90	Conference with bondholder counsel re response to ICASC stay motion (.8); follow-up conference with D. Simon re same (.4); revise draft response to stay motion (4.4); correspondence with D. Simon re same (.3).
B130	03/15/24	D. Simon	1.10	Conference with Mintz re ASC stay motion (.7); follow-up conferences and analysis re same (.4).
B130	03/17/24	D. Simon	1.50	Analyze ASC issues (.8); review and revise pleading re same (.7).
B130	03/17/24	J. Kapp	2.60	Review and revise ICASC response and outstanding issues re same (2.0); prepare various correspondence to bondholders, H2C and company re draft response (.2); correspond with D. Simon re same (.2); review comments/revisions to response from M. Toney (.1); correspond with D. Simon re same (.1).
B130	03/18/24	J. Kapp	5.00	Review R. Bayman revisions to ICASC response (.4); correspondence with D. Simon, M. Toney and R. Bayman re response revisions (.2); review H2C valuation materials re verification of facts contained in response (1.6); continue research re certain arguments re violation of automatic stay re same (2.8).
B130	03/19/24	J. Kapp	5.50	Conference with D. Simon, M. Tomey, R. Bayman, D. Orman and others re response to ICASC stay motion (.9); confer with D. Simon re same (.3); review and revise response (.8); correspond with K. Walsh re revisions to response (.2); revise response to incorporate same (.8); review correspondence from K. Walsh re applicability of other provisions of operating agreement (.1); review operating agreement re same and follow-up re applicability of same (1.4); revise response to address same (.6); review D. Orman's revisions to response and correspondence from R. Bayman, D. Simon and M. Tomey re same (.4).
B130	03/19/24	J. Greathouse	1.10	Review and analyze motion re lifting stay for ICASC (1.1).
B130	03/19/24	J. Greathouse	0.50	Teleconference with J. Kapp and D. Simon re lifting



**McDermott  
Will & Emery**

Mercy Hospital, Iowa City, Iowa

Client: 104125  
Invoice: 3884311  
Invoice Date: 04/19/2024

Task	Date	Name	Hours	Description
				stay for ICASC (.5).
B130	03/19/24	E. Keil	1.10	Conference with TK team, H2C team re ICASC limited response (.7); revise same (.4).
B130	03/19/24	D. Simon	1.00	Conference with client re ASC strategy (.8); follow-up communications with J. Kapp re same (.2).
B130	03/20/24	J. Kapp	5.30	Review operating agreement with respect to issues raised by M. Toney (.8); prepare correspondence to D. Simon and others re same (.4); further revise response to incorporate same (1.6); correspond with E. Keil and D. Simon re filing issues re same (.2); conference with K. Walsh re operating agreement issues (.5); correspond with D. Simon re same (.2); review operating agreement re issues raised by K. Walsh (.8); revise response in part to incorporate K. Walsh comments (.8).
B130	03/21/24	J. Kapp	5.30	Various correspondence with R. Bayman, M. Toney and others re ICASC response and related issues (.8); review and revise response re same (2.6); correspondence with K. Walsh re response (.3); review materials re issues raised by K. Walsh (1.6).
B130	03/22/24	D. Golinghorst	0.60	Confer with C. Karambelas and P. Brubaker re records and HR data transfer matters (.4); review documents re same (.2).
B130	03/22/24	E. Keil	0.70	Finalize Debtors' limited objection to ICASC motion for relief from stay (.7).
B130	03/22/24	J. Kapp	5.30	Review and revise response to ICASC stay motion and attend to various issues re same (3.6); correspond with E. Keil and D. Simon re same and filing issues (.5); attend to issues re filing (.5); review and attend to bondholder's joinder to Mercy response (.6); review notice extending deadline to object to bondholders' distribution motion (.1).
B130	03/25/24	J. Kapp	5.30	Review and attend to secured bondholders' representative's motion to direct distribution of sale proceeds and unsecured committee objection to same (1.6); review committee's adversary complaint and objection to bondholders' proof of claim (2.4); review court's notice for preliminary hearing re ICACS stay motion and correspond with E. Keil and D. Simon re same (.4); attend to various issues in



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Task	Date	Name	Hours	Description
				preparation for same (.5); various correspondence from A. Sherman, D. Simon and R. Bayman re sale of the Debtors' interests in ASC (.4).
B130	03/26/24	J. Kapp	2.10	Various correspondence from R. Baymon and M. Toney re sale process of interests (.3); correspondence re NDAS re same (.2); attend to issues re preliminary hearing on ICASC stay motion (1.6).
B130	03/26/24	D. Golvinghorst	1.20	Confer with C. Karambelas and P. Brubaker re HR data files (.5); review APA requirement re same (.3); draft analysis re same (.4).
B130	03/26/24	J. Greathouse	1.10	Prepare for and teleconference with P. Brubaker, C. Karambelas, D. Golvinghorst re HR data transfer (1.1).
B130	03/27/24	J. Kapp	5.10	Review correspondence from M. Gustafson re consent order and review same (.2); revise consent order and review underlying pleadings and operating agreement re same (3.4); correspond with D. Simon and E. Keil re same (.6); various correspondence from D. Orman, D. Simon and R. Bayman re potential sales and issues re same (.4); follow-up re same (.5).
B130	03/27/24	D. Golvinghorst	0.10	Review and analyze correspondence re data matter (.1).
B130	03/27/24	J. Greathouse	0.90	Review and analyze Mercy Cedar Rapids NDA (.9).
B130	03/28/24	D. Golvinghorst	0.80	Draft correspondence to Buyer re HR data files (.5); review TSA and draft correspondence re calculation of time records for services (.3).
B130	03/28/24	J. Kapp	2.80	Correspondence with M. Preusker re revisions to consensual ICASC order (.1); correspond with D. Simon re same (.1); further revise consensual order (.4); correspond with M. Gustafson re consensual order (.1); conference with D. Simon and M. Gustafson re consensual order (.6); follow-up with D. Simon re same and follow-up re same (1.5).
B130	03/28/24	D. Simon	0.50	Conference with Faegre re ICASC order (.3); review and discuss same with J. Kapp (.2).
B130	03/29/24	D. Golvinghorst	0.10	Draft correspondence re HR data matters (.1).
B155	03/05/24	E. Keil	0.90	Prepare for and attend status conference (.9).
B155	03/05/24	D. Simon	0.60	Attend telephonic hearing (.6).



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Task	Date	Name	Hours	Description
B155	03/26/24	E. Keil	3.90	Summarize plan and solicitation procedures for disclosure statement hearing (1.5); conferences with R. Leaf, F. Perlman, D. Simon re disclosure statement hearing preparation (1.3); assist with hearing preparation (1.1).
B155	03/26/24	F. Perlman	8.70	Prepare for DS hearing (8.7).
B155	03/27/24	E. Keil	2.50	Prepare for and attend disclosure statement hearing (2.5).
B155	03/27/24	D. Simon	1.30	Attend hearing regarding DS approval and settlement updates.
B155	03/27/24	F. Perlman	1.00	Prepare for and attend disclosure statement hearing (1.0).
B155	03/29/24	J. Kapp	3.90	Correspond with M. Preusker and D. Simon re status of hearing re ICASC stay motion (.1); review correspondence from M. Gustafson re revised consensual order and review same (.2); correspond with D. Simon re same (.3); participate in telephonic hearing on ICASC stay motion (.5); follow-up call with D. Simon and J. Greathouse re ICASC hearing and draft consensual order (.8); review operating agreement re mark-up of consensual order and issues raised in phone call with D. Simon (1.9); correspond with M. Preusker re revised consensual order (.1).
B155	03/29/24	E. Keil	0.30	Prepare for and attend status conference on ICASC stay relief motion (.3).
B155	03/29/24	D. Simon	0.50	Prepare for and attend ICASC hearing.
B160	03/04/24	E. Keil	0.50	Revise December, January MWE fee applications (.5).
B160	03/07/24	E. Keil	1.30	Revise Dec., Jan. fee applications for MWE (.9); draft Feb. 2024 fee application re same (.4).
B160	03/25/24	E. Keil	0.50	Review MWE time detail for privilege issues and compliance with Local Rules (.5).
B195	03/17/24	F. Perlman	1.50	Travel to Iowa for settlement conference (billed at 50%).
B195	03/17/24	D. Simon	1.50	Travel to Iowa for settlement conference (3.0). (billed at 50%).
B195	03/18/24	F. Perlman	1.50	Travel to Chicago from settlement conference (billed at 50%).
B195	03/26/24	F. Perlman	1.50	Travel to Iowa for Disclosure Statement hearing



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Task	Date	Name	Hours	Description
				(billed at 50%).
B195	03/27/24	F. Perlman	1.50	Travel to Chicago from Disclosure Statement hearing (billed at 50%).
B220	03/06/24	J. Holdvogt	0.50	Review DOL requirements for Form 5500 filing for Mercy Hospital health and welfare plan for 2024 (.5).
B220	03/06/24	H. Dow	1.30	Research and analyze Form 5500 rules for filing after bankruptcy (1.3).
B220	03/07/24	J. Holdvogt	0.80	Correspondence to and from D. Simon re MIC pension issues (.2); finalize and send analysis of Form 5500 filing requirements for Mercy Hospital health and welfare plan for 2024 to P. Brubaker (.6).
B220	03/07/24	R. Trickey	0.40	Research issues re church plan limitations (3.); correspond with D. Simon re same (.1).
B220	03/13/24	J. Holdvogt	1.20	Correspondence to and from M. Toney and P. Brubaker re MIC obligations and requirements for administration and termination of old 403(b) plans (1.2).
B220	03/15/24	J. Holdvogt	1.40	Review and confirm IRS guidance re 403(b) plan documentation requirements for church plan (.6); correspondence to and from P. Brubaker re MIC obligations and requirements for administration and termination of old 403(b) plans (.4); review Northwestern Mutual 457 plan transfer form for MIC (.4).
B220	03/18/24	J. Holdvogt	1.50	Correspondence to and from P. Brubaker re vesting requirements in connection with terminated 401(k) plan (.5); conference with F. Perlman re pension funding issues (.3); review and revise Vanguard letter to 401(k) plan participants in connection with 401(k) plan termination (.7).
B220	03/19/24	H. Dow	2.20	Research and analyze re underfunded pension benefits (2.2).
B220	03/19/24	J. Holdvogt	0.70	Conference with E. Keil and review case law re standing issues for pension participants for underfunded pension plan (.7).
B220	03/20/24	H. Dow	4.30	Research and analyze relevant case law re pension litigation standing requirements (4.3).
B220	03/20/24	J. Holdvogt	1.50	Review case law re standing issues for pension participants for underfunded pension plan (.8);





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Task	Date	Name	Hours	Description
				review employee communication re 401(k) plan contributions and correspondence to and from P. Brubaker re 401(k) plan contribution (.7).
B220	03/20/24	D. Golinghorst	0.10	Review and analyze correspondence re workers' compensation matter (.1).
B220	03/21/24	J. Holdvogt	0.80	Correspondence to and from P. Brubaker re 401(k) plan termination communication and IRS requirements re vesting in connection with plan termination (.8).
B220	03/21/24	D. Golinghorst	0.80	Draft correspondence re workers' compensation record retention question (.8).
B220	03/22/24	J. Holdvogt	0.20	Correspondence to and from P. Brubaker re 401(k) forfeitures in connection with plan termination (.2).
B220	03/23/24	J. Holdvogt	0.80	Draft resolutions for termination of 403(b) retirement plans in connection with bankruptcy (.8).
B220	03/25/24	J. Holdvogt	1.00	Prepare high level summary of pension plan termination procedures (.7); finalize and send draft resolutions for termination of 403(b) retirement plans in connection with bankruptcy to P. Brubaker (.3).
B230	03/06/24	E. Keil	4.10	Research re cash collateral stipulations (4.1).
B290	03/12/24	E. Keil	0.20	Correspondence with Foley re D&O policies (.2).
B320	03/01/24	E. Keil	5.20	Revise and finalize solicitation procedures motion, ballots, notices, etc. (3.9); correspondence with M. Preusker, R. Leaf re same (.2); conference with R. Leaf re same (.6); conference with P. Roby, M. Preusker, et al. re plan (.5).
B320	03/01/24	F. Perlman	0.70	Follow up re plan process and negotiations and committee assertions (.7).
B320	03/01/24	D. Simon	0.70	Conference with PH and Pension re plan issues and ADR (.7).
B320	03/04/24	F. Perlman	1.20	Continued plan discussions with UCC, Pension Committee, Bondholders (1.2).
B320	03/04/24	E. Keil	3.10	Revise exclusivity motion (1.3); conference with UCC, Pension Committee, Bondholders re plan status update (.4); research re cash collateral/plan settlement issues (1.4).
B320	03/04/24	D. Simon	1.20	Conference with PH, Committee and others re status conference (.4) conference with A. Sherman and N. Coco re same (.3); conferences with R. Leaf and M.



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Task	Date	Name	Hours	Description
				Toney re plan issues (.5).
B320	03/05/24	E. Keil	3.20	Research re plan confirmation issues (2.3); summarize same (.9).
B320	03/05/24	F. Perlman	1.30	Continued plan discussions with UCC, Pension Committee, Bondholders (1.3).
B320	03/06/24	D. Simon	0.30	Conferences with Committee re plan negotiations and settlement conference (.3).
B320	03/06/24	F. Perlman	0.80	Continued work on plan process and structure with UCC, Pension Committee, Bondholders (.8).
B320	03/07/24	D. Simon	1.30	Conference with ToneyKorf re plan liquidation and recovery analyses (.6); multiple conferences with M. Toney re same (.7).
B320	03/07/24	F. Perlman	0.80	Attention to plan negotiations (.8).
B320	03/08/24	F. Perlman	1.20	Analysis potential plan issues and options (1.2).
B320	03/08/24	D. Simon	1.30	Numerous conferences with client re plan recoveries and plan negotiations (1.3).
B320	03/11/24	E. Keil	0.20	Correspondence with UCC re PSA (.2).
B320	03/11/24	D. Simon	2.00	Multiple conferences with M. Toney re plan recoveries and settlement discussions (1.2); conferences with PH and Committee re same (.8).
B320	03/11/24	F. Perlman	0.90	Work on plan settlement and structure issues (.9).
B320	03/12/24	E. Keil	0.30	Review UCC plan markup (.3).
B320	03/12/24	D. Simon	1.60	Conference with TKP re liquidation analysis (1.0); conferences with N. Coco and Committee re plan negotiations (.6).
B320	03/13/24	D. Simon	0.50	Conferences with client and F. Perlman re settlement conference (.5).
B320	03/13/24	F. Perlman	0.60	Work on plan settlement terms (.6).
B320	03/14/24	F. Perlman	0.70	Continued work on plan settlement (.7).
B320	03/14/24	D. Simon	0.60	Conferences with F. Perlman and R. Leaf re plan negotiations and settlement conference (.6).
B320	03/15/24	F. Perlman	2.10	Conference with ToneyKorf team re settlement conference (.5); prepare for same (1.1); conference with PH and PC re settlement conference (.5).
B320	03/15/24	E. Keil	0.30	Correspondence with R. Leaf re plan updates (.3).
B320	03/15/24	D. Simon	1.90	Conferences with client to prepare for settlement conference (1.0); conferences with PH and Pension Committee re same (.7); conference with MercyOne re potential settlement structure (.2).
B320	03/16/24	D. Simon	0.50	Communications re settlement conference and





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Task	Date	Name	Hours	Description
				related materials (.5).
B320	03/16/24	R. Trickey	2.90	Review and analyze plan counterproposal from Committee (2.7); correspond with E. Keil re same (.2).
B320	03/16/24	E. Keil	0.30	Correspondence with R. Trickey re summary of plan issues (.3).
B320	03/17/24	E. Keil	2.60	Revise summary of plan issues for purposes of settlement discussions (2.6).
B320	03/17/24	F. Perlman	1.10	Prepare for settlement meeting on plan terms (1.1).
B320	03/18/24	F. Perlman	5.80	Attend settlement conference in Iowa (5.0); review differences plan proposals and committee open issues.(.8).
B320	03/18/24	D. Simon	3.50	Participate in settlement conference (1.5); numerous conferences with client and others re same (2.0).
B320	03/19/24	E. Keil	1.10	Conference with R. Leaf re plan updates (.6); conference with D. Simon re same (.2); conference with J. Holdvogt re same (.1); conference with E. Young re same (.2).
B320	03/19/24	D. Simon	3.70	Conference with Mintz re plan settlement and negotiation (.7); all-hands conference with PH, UCC and PC re plan settlement negotiations (.9); numerous communications re same (.6); conferences with client re potential settlement constructs (1.1); review modify recovery waterfalls (.4).
B320	03/19/24	F. Perlman	2.80	Conference with Bondholders re plan settlement (.6); settlement conference with all parties (.4); continued work on plan and DS potential revisions (1.8).
B320	03/20/24	E. Keil	1.40	Draft notes re liquidation analysis (1.4).
B320	03/20/24	D. Simon	2.90	Numerous discussions with client plan negotiations (1.3); review and discuss liquidation analyses and related plan analyses (1.6).
B320	03/20/24	F. Perlman	2.40	Continued work on plan settlement (2.4).
B320	03/21/24	E. Keil	5.50	Conferences with R. Leaf re liquidation analysis, solicitation, et al. (.8); revise notes re liquidation analysis (1.5); review and revise liquidation analysis re same (.4); conferences with R. Leaf, TK team re same (2.1); revise plan and disclosure statement (.7).
B320	03/21/24	D. Simon	3.30	Multiple conferences with client re liquidation analysis and plan recovery issues (1.6); multiple



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Task	Date	Name	Hours	Description
				conferences with Mintz, UCC and others re plan negotiations (1.7).
B320	03/21/24	F. Perlman	1.60	Continued plan settlement analysis (1.6).
B320	03/22/24	E. Keil	4.00	Revise liquidation analysis notice (.4); revise plan and disclosure statement (.5); revise solicitation procedures order (.4); conference with D. Simon re same (.3); conference with MediRevv counsel re plan (.3); research re disclosure statement hearing objections (2.1).
B320	03/22/24	F. Perlman	2.00	Conference with Mintz re plan settlement offer (.5); review and revise plan and disclosure statement (.7); prep for disclosure statement hearing (.8).
B320	03/22/24	D. Simon	1.40	Multiple conferences and negotiations re plan settlement issues (1.4).
B320	03/24/24	D. Simon	0.80	Communications re plan settlement issues (.8).
B320	03/25/24	E. Keil	9.60	Conference with R. Leaf, et al. re disclosure statement (.6); research re evidentiary basis for same (.4); review and summarize disclosure statement objections (3.3); conference with R. Leaf, et al. re same (.6); draft M. Toney proffer re same (.3); research re substantive consolidation standard (.9); revise plan and disclosure statement (3.5).
B320	03/25/24	F. Perlman	8.20	Review disclosure statement objections (1.8); analyze responses to objections (2.7); prepare for disclosure statement hearing (1.4); plan settlement discussions with PH (.7); settlement discussions with UCC (.6); conference with PC and PH re plan settlement (.5); conference with UCC and PH re plan settlement (.5).
B320	03/25/24	D. Simon	5.90	Numerous conference conferences and negotiations re plan settlement issues (3.3); preparations for Disclosure Statement hearing (1.2); review objections and revise amended Disclosure Statement (1.4).
B320	03/26/24	E. Keil	3.90	Revise plan/DS (3.1); review and revise plan solicitation class reports (.6); draft notice of amended plan (.2).
B320	03/26/24	J. Kapp	3.40	Review MercyOne objection to disclosure statement/plan (.6); review MediRevv objection to disclosure statement plan (.2); review UST objection



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Task	Date	Name	Hours	Description
				to plan/disclosure statement (.1); review MediRevv reservation of rights to disclosure statement/plan (.1); review creditor committee's objection to disclosure statement/plan (1.2); review debtors' notice of liquidation analysis and review analysis re same (.3); review certain sections of plan/disclosure statement re objections to same (.9).
B320	03/26/24	F. Perlman	1.20	Conferences with UCC, Bondholders, Pension Committee re plan settlement (1.2).
B320	03/26/24	D. Simon	4.80	Attend numerous plan negotiation conferences (3.2); conferences with client and F. Perlman re DS hearing preparations (1.6).
B320	03/27/24	E. Keil	4.20	Revise plan / disclosure statement to reflect settlement terms (3.2); conferences with R. Leaf, D. Simon re same (.8); conference with J. Gordon re same (.2).
B320	03/27/24	D. Simon	4.80	Numerous conferences re negotiations to Plan/DS (2.7); review and revise DS (1.6); review recovery analysis with TKP (.5).
B320	03/27/24	F. Perlman	7.50	Negotiate with UCC, PH, and PC re plan and disclosure statement (5.8); revise plan and disclosure statement (1.7).
B320	03/28/24	E. Keil	3.10	Conference with R. Leaf re revised solicitation timeline (.4); revise plan/DS re same (1.9); revise solicitation procedures order and related solicitation materials re same (.8).
B320	03/28/24	D. Simon	3.20	Multiple communications with settlement parties re revisions to Plan/DS (1.2); review and negotiate same (.6); conferences with client re same (.6); walk-through conference re liquidation analysis (.8).
B320	03/28/24	F. Perlman	2.80	Review and revise plan and disclosure statement (2.8).
B320	03/29/24	J. Kapp	1.20	Review revisions to plan and disclosure statement (1.2).
B320	03/29/24	E. Keil	4.00	Conference with MercyOne's counsel re revisions to plan/DS (.2); revise solicitation procedures order (1.2); revise plan/DS (2.3); correspondence with R. Leaf, UCC counsel, Pension Committee counsel, Bondholders re same (.3).
B320	03/29/24	D. Simon	2.50	Multiple conferences with Committee and others re



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				revisions to Plan/DS (1.3); review and revise same (.5); communications with R. Leaf and E. Keil re same (.7).
B320	03/29/24	F. Perlman	2.20	Work on revised plan and disclosure statement (2.2).
B470	03/01/24	N. Bull	2.00	Revise side letter with University (1.6); correspondence with MWE team re same (.4).
B470	03/01/24	D. Wolf	1.00	Draft side-letter agreement with University (1.0).
B470	03/02/24	J. Kim	1.40	Correspond with D.C. Wolf re litigation preservation issues (.2); review and analyze documents re board of directors custodians (1.2).
B470	03/02/24	N. Bull	1.00	Attention to side letter, including revise agreement (1.0).
B470	03/02/24	D. Wolf	0.50	Correspondence with J. Kim, N. Bull re schedule to side letter agreement (.5).
B470	03/03/24	D. Wolf	0.50	Revise schedules to side letter agreement (.5).
B470	03/03/24	N. Bull	0.50	Update side letter and emails with D. Simon and D. Gordon (.5).
B470	03/03/24	J. Kim	0.10	Correspond with D.C. Wolf re board of directors minutes for custodian identification (.1).
B470	03/07/24	N. Bull	0.30	Correspondence with D. Gordon and D. Simon re side letter (.3).
B470	03/12/24	N. Bull	0.50	Review comments to side letter and related emails (.5).
<b>Total Hours</b>			<b>339.00</b>	

### Task Code Summary

Task Code	Description	Hours	Amount
B110	Case Administration	0.70	773.50
B130	Asset Disposition	117.20	162,035.50
B155	Court Hearings	23.60	35,478.00
B160	Fee/Employment Applications	2.30	2,541.50
B195	Non-Working Travel	7.50	13,275.00
B220	Employee Benefits/Pensions	19.50	21,875.50
B230	Financing/Cash Collections	4.10	4,530.50
B290	Insurance	0.20	221.00
B320	Plan and Disclosure Statement	156.10	225,462.50
B470	Litigation	7.80	9,980.50
		<u>339.00</u>	<u>476,173.50</u>



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### Timekeeper Summary

Name	Hours	Rate	Amount
N. Bull	4.30	1,410.00	6,063.00
H. Dow	7.80	725.00	5,655.00
D. Golinghorst	7.30	945.00	6,898.50
J. Greathouse	4.70	1,300.00	6,110.00
J. Holdvogt	10.40	1,450.00	15,080.00
J. Kapp	95.80	1,450.00	138,910.00
E. Keil	78.40	1,105.00	86,632.00
J. Kim	1.50	945.00	1,417.50
F. Perlman	63.60	1,850.00	117,660.00
D. Simon	59.90	1,450.00	86,855.00
R. Trickey	3.30	725.00	2,392.50
D. Wolf	2.00	1,250.00	2,500.00
<b>Totals</b>	<b>339.00</b>		<b><u>\$476,173.50</u></b>

**EXHIBIT B**

**Expense Detail**



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### Costs and Other Charges

Timekeeper	Date	Description	Qty	Amount
F. Perlman	03/17/24	Travel Expenses Uber to O'Hare on 3/17 (\$76.29); Uber to hotel in Iowa on 3/17 (\$85.20).	0.00	161.49
F. Perlman	03/17/24	Travel Expenses Airfare (roundtrip) from Chicago to Iowa and Iowa to Chicago for settlement conference.	0.00	858.15
F. Perlman	03/18/24	Travel Expenses Hotel stay for 3/17-3/18 in Iowa for settlement conference.	0.00	132.90
F. Perlman	03/18/24	Travel Expenses Uber to courthouse on 3/18 (\$70.32); Uber to Iowa airport on 3/18 (\$36.91); Uber from O'Hare to home on 3/18 (\$136.49).	0.00	243.72
F. Perlman	03/26/24	Travel Expenses Airfare from Chicago to Iowa for disclosure statement hearing.	0.00	426.51
F. Perlman	03/26/24	Travel Expenses Uber from home to O'Hare (\$72.10); Uber from Iowa airport to hotel (\$43.59).	0.00	145.69
F. Perlman	03/27/24	Travel Expenses Airfare from Iowa to Chicago for disclosure statement hearing.	0.00	628.10
F. Perlman	03/27/24	Travel Expenses Hotel for disclosure statement hearing.	0.00	245.57
F. Perlman	03/27/24	Travel Expenses Uber to CID Iowa (\$62.32); Uber from O'Hare to home (\$138.29).	0.00	200.61
D. Simon	11/10/23	Obtain Copy of Transcripts VENDOR: Everest Court Reporting LLC INVOICE#: 36971 DATE: 11/10/2023 - Court reporter fee for transcript of 2023.10.27 bankruptcy auction	0.00	661.08

**Total Costs and Other Charges \$3,703.82**